

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Joseph Uyeda  
DOCKET NO.: 05-22414.001-C-1  
PARCEL NO.: 10-27-400-054-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Joseph Uyeda, and the appellant, by attorney Dennis M. Nolan of Bartlett and the Cook County Board of Review (board).

The subject property consists of a 26-year-old, one-story, masonry retail/office building, containing approximately 2,160 square feet of building area sited on a 5,900 square foot parcel and located in Niles Township, Cook County.

The appellant, through counsel, submitted evidence before PTAB claiming that the subject's market value is not accurately reflected in its assessment. This evidence was timely filed by the appellant pursuant to the Official Rules of the Property Tax Appeal Board.

In support of this argument the appellant submitted eight sales of commercial buildings provided by an unidentified author. The sales occurred between February 2001 and May 2004 for buildings ranging in size from 6,400 to 15,000 square feet for prices ranging from \$255,000 to \$1,200,000 or from \$39.84 to \$85.00 per square foot of land and building. No analysis and adjustment of the sales data was provided by the author prior to the concluding estimate of market value of \$149,040 or \$69.00 per square foot as of January 1 2004. The author of the sales data was not present to testify to the submitted evidence and be subject to cross examination. Based upon this evidence, the appellant requested a reduction in the subject's total assessment to reflect the reduced market value.

The board of review submitted "Board of Review-Notes on Appeal" that disclosed the subject's total assessment of \$85,030 which reflects a market value of \$223,763, or \$103.59 per square foot land and buildings as factored by the Cook County Ordinance level

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$19,057
IMPR.	\$65,973
TOTAL:	\$85,030

Subject only to the State multiplier as applicable.

PTAB/TMcG.

of 38% for a class 5-17 improvement. The board submitted evidence in support of its assessed valuation of the subject property. As evidence the board offered seven sales of commercial buildings that occurred between January 2001 and October 2004 for buildings ranging in size from 1,000 to 3,000 square feet for prices ranging from \$159,000 to \$550,000 or from \$91.03 to \$228.41 per square foot of land and building. No analysis and adjustment of the sales data was provided by the board. No representative from the Assessor's Office was present to testify to the submitted evidence or be subject to cross examination. The board's representative offered no critique of the appellant's submitted sales data.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. *Property Tax Appeal Board Rule 1910.63(e)*. Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. *Property Tax Appeal Board Rule 1910.65(c)*.

The PTAB finds that the appellant's evidence has failed to meet this burden. The PTAB finds the appellant submitted a total of eight commercial sales that occurred between February 2001 and May 2001 for prices ranging from \$255,000 to \$1,200,000 for properties ranging in size from 6,400 to 15,000 square feet of building area. The subject contains a building area of 2,160 square feet which is much smaller than the sales comparables and therefore they are not at all similar to the subject.

The PTAB finds the board's comparables are more similar to the subject in building area and lot size but lacks a supported conclusion of value.

The PTAB gives little weight to both parties' sales evidence because the submitted evidence lacks a licensed analysis and a supported conclusion of value and thus is insufficient evidence to effect an assessment change.

As a result of this analysis, the PTAB finds that the appellant has not adequately demonstrated that the subject property was overvalued and that a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.